

Article - Tax - General

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§13-708.

(a) If, within the period required in a notice and demand for a return, a person or governmental unit fails to file the return and pay the tax due, the tax collector shall assess a penalty of 25% of the tax assessed under § 13-402 of this title.

(b) A penalty under this section is in addition to the penalty provided under § 13-701 of this subtitle.

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